

**UNITED STATES BANKRUPTCY COURT FOR
NEW YORK SOUTHERN BANKRUPTCY COURT**

In re: Delphi Automotive Systems
LLC

Debtor.

Chapter 11
Case Nos. 05-44481
Claim No.


**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(1)**

1. TO: VALLEY TIRE CO INC ("Transferor")
[TRANSFEROR NAME & ADDRESS]
500 NEW BABCOCK ST
BUFFALO, NY 14206

2. Please take notice of the transfer of \$ 3,693.26 of your claim referenced above,
together with all applicable interest, fees and expenses related thereto (the "Transferred
Claim")

Transfer \$3,693.26 to:
Madison Investment Trust - Series 38 ("Transferee")
[TRANSFEE NAME & ADDRESS]
6310 Lamar Avenue, Suite 120
Overland Park, KS 66202

No action is required if you do not object to the transfer of your claim.



Doyle Clark
Madison Liquidity Investors, LLC.
(800) 896-8913

Madison Liquidity Investors, LLC.

6310 Lamar Ave, Suite 120
Overland Park, KS 66202
Phone: (800) 896-8913 Fax: (913) 982-5039

December 26, 2006

Kathleen Farrell
New York Southern Bankruptcy Court
1 Bowling Green
Floor 6
New York, NY 10004-1415

RE: **Delphi Automotive Systems LLC**

Buyer: Madison Investment Trust - Series 38

Enclosed please find an Evidence of Transfer of Claim form properly executed, with all supporting documents, by the registered claimant for the purpose of completing the transfer from the claimant to Madison Liquidity Investors, LLC..

Name:
VALLEY TIRE CO INC
500 NEW BABCOCK ST
BUFFALO, NY 14206

Social Sec. No./Tax ID: 25-1370485

Request for Confirmation of Transfer

When transfer is completed, please complete the items below and return in the return envelope provided or by fax at (913) 982-5039.

Claim amount transferred: _____

Effective date of transfer to:
Madison Liquidity Investors, LLC. : _____

Effective date of distribution address change to Madison Liquidity Investors, LLC.
: _____

Verified by (transfer agent): _____

Transfer Agreement Number: 103190091

EVIDENCE OF TRANSFER OF CLAIM

TO: New York Southern Bankruptcy Court
AND TO: Madison Liquidity Investors, LLC.
6310 Lamar Ave, Suite 120
Overland Park, KS 66202

VALLEY TIRE CO. INC. [Name of Claimant], for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Madison Liquidity Investors, LLC., its successors, with offices at 6310 Lamar Ave, Suite 120, Overland Park, KS 66202, and assigns all right, title and interest in and to the Claim(s) of Claimant against Delphi Automotive Systems LLC in the New York Southern Bankruptcy Court, The case entitled In re Delphi Automotive Systems LLC, with a Case Number of 05-44481 pending in the Court., including without limitation those receivables of Claimant.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHERE OF, dated as of the 21st Day of December 2006
[NAME OF CLAIMANT] VALLEY TIRE Co. INC.
By: Joyce Wilson, Credit Manager, agent for Valley Tire Co.
(Signature of Claimant)
Print Name: Joyce Wilson

(Address)

VALLEY TIRE COMPANY, INC.

(Address)

15 MCKEAN AVE.
CHARLEROI, PA 15022

(SS#/Tax ID)

25-1370485

By: N/A
(Signature of Co-Claimant)

Print Name: N/A

(Address)

(Address)

(SS#/Tax ID)

Transfer Agreement Number: 103190091

Accepted:
MADISON LIQUIDITY INVESTORS, LLC

By:

Doyle Clark
(signature)
Doyle Clark
(print name)